

SO QRDERED,

Judge Neil P. Olack

United States Bankruptcy Judge Date Signed: December 17, 2018

The Order of the Court is set forth below. The docket reflects the date entered.

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF MISSISSIPPI

IN RE:

**VC BATON ROUGE, LC, LLC,** 

**CASE NO. 18-04801-NPO** 

DEBTOR. CHAPTER 11

## **ORDER**

To ensure that the debtor makes deposits of all monies withheld from employees or collected from others for taxes due under any law of the United States or under any law of the State of Mississippi, and to ensure timely payment of all post-petition taxes to the United States and the State of Mississippi,

**IT IS ORDERED:** That the debtor, or such fiduciary as may be appointed, is directed and required to segregate and hold separate and apart from all other funds all monies withheld from employees or collected from others for taxes under any law of the United States or any law of the State of Mississippi during the pendency of this proceeding.

IT IS FURTHER ORDERED: That the debtor deposit into a separate federally insured checking account all monies withheld from wages of employees, or collected from others as sales taxes, and for taxes under the law of the State of Mississippi and the United States and/or any other lawfully established taxing authorities; that the debtor open such an account, including "Tax Account" in the account name, within fourteen (14) days from the date of this order; that the debtor file notice with the Office of the U.S. Trustee and the Clerk of the Bankruptcy Court within fourteen (14) days from the date of this order disclosing the name and address of the financial institution, account number, date of account opening, and opening balance; that the debtor timely file tax returns for and pay over withheld or collected post-petition taxes as and when due under the laws of the State of Mississippi and the United States and/or any other lawfully established taxing authorities.

IT IS FURTHER ORDERED: That the debtor is required to pay to the District Director of Internal Revenue withheld or collected taxes in the form of a Federal Tax Deposit within three (3) workdays after each regular payroll period; that within five (5) workdays after each payroll period on the form furnished by the District Director of the Internal Revenue Service, the debtor shall give notice of the Federal Tax Deposits and the payroll amount to the District Director of the Internal Revenue, Attn: Special Procedures Division, 100 West Capitol Street, Suite 504, Jackson, Mississippi 39269; that the debtor shall mail all federal tax returns and remittances to the District Director at the above address and that the debtor is required to pay to the District Director of Internal Revenue the Federal Unemployment Tax in the form of a Federal Tax Deposit within three (3) workdays after each regular quarterly period.

**IT IS FURTHER ORDERED:** That the debtor shall include in each regular verified report to this Court a summary of the information furnished to the District Director of Internal Revenue and to the Mississippi State Tax Commission pursuant to this order.

A copy of this order shall be served on the debtor by United States mail. The debtor shall stand responsible to the Court for compliance with the order.

##END OF ORDER##